**EUROSAI – AFROSAI Conference**

21-22 November 2019

**Speaking Points of Ms Eva Lindström, Member of the European Court of Auditors:**

* Auditing non-financial reporting is similar to performance auditing and therefore it is nothing new for us in the public audit sector
* Demand for non-financial information grows steadily
* Background to the report “Rapid Case Review – Reporting on sustainability: a stocktake of EU Institutions and Agencies”
  + EU has clearly committed to implementing the Sustainable Development Goals in 2016
  + 2018 was the first year in which large, public-interest entities were obliged to publish sustainability related information according to the EU directive.
* Our question “Is the EU and its institutions leading by example when it comes to sustainability reporting?”
* Results of our review
  + No overall EU strategy that covers the SDGs up to 2030
  + Reflection Paper (Commission), Eurostat report and performance reporting in the EU
  + Individual reporting: sustainability reporting by EU institutions and agencies
  + The four major challenges we identified
* Lessons learned and what’s in it for audit institutions